ABSTRACT

A down-sampler 101 down-samples the sampling rate
of an input signal from sampling rate FH to sampling rate
5 FL. A base layer coder 102 encodes the sampling rate FL
acoustic signal. A local decoder 103 decodes coding
information output from base layer coder 102. An
up-sampler 104 raises the sampling rate of the decoded
signal to FH. A subtracter 106 subtracts the decoded
10 signal from the sampling rate FH acoustic signal. An
enhancement layer coder 107 encodes the signal output
from subtracter 106 using a decoding result parameter
output from local decoder 103.